## WHAT IS CLAIMED IS:

 A method for manufacturing a semiconductor device comprising:

the first step of forming a nitrogen-containing oxide film on a substrate as a gate insulating film;

the second step of annealing said gate insulating film in an atmosphere containing oxygen;

the third step of annealing said gate insulating film in an oxygen-free, inert atmosphere; and

the fourth step of forming an electrode film in said gate insulating film which has been annealed twice.

- 2. The method according to claim 1, wherein the atmosphere containing oxygen in said second step consists of a atmosphere of a pressure-reduced oxygen gas or an atmosphere of a mixed gas of oxygen gas and an inert gas.
- 3. The method according to claim 1, wherein said third step is carried out at a temperature ranging from 900°C to 1200°C.
- 4. The method according to claim 1, wherein said second and third steps are carried out in this or reversed order.